

March 12, 1998

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RECEIPT OF APPROPRIATIONS AUTHORITY AND TRANSFERS IN AND OUT

1002 To record simultaneous enactment of appropriations and receipt of warrants.
Comments: If appropriations were anticipated, credit SGL account 4120 in lieu of the
account shown. Warrant TCXXXX and anticipated TCXXXX.
Transaction Origin: Original TC1005

Budgetary Accounts

Debit 4111 Debt Liquidation Appropriations

Debit 4112 Deficiency Appropriations

Debit 4115 Loan Subsidy Appropriation - Definite - Current

Debit 4116 Entitlement Loan Subsidy Appropriation - Indefinite

Debit 4117 Loan Administrative Expense Appropriation - Definite - Current

Debit 4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite -
Permanent

Debit 4119 Other Appropriations Realized

Debit 4121 Loan Subsidy Appropriation - Indefinite - Current

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

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1004 To record appropriations enacted with no warrant received establishing appropriations receivable.

Comments: TCXXXX increase Fund Balance with Treasury and liquidates receivable.

Transaction Origin: Original SGL TC1005

Budgetary Accounts

Debit 4111 Debt Liquidation Appropriations

Debit 4112 Deficiency Appropriations

Debit 4115 Loan Subsidy Appropriation - Definite - Current

Debit 4116 Entitlement Loan Subsidy Appropriation - Indefinite

Debit 4117 Loan Administrative Expense Appropriation - Definite - Current

Debit 4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite -
Permanent

Debit 4119 Other Appropriations Realized

Debit 4121 Loan Subsidy Appropriation - Indefinite - Current

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

Debit 1921 Receivable from Appropriations

Credit 3100 Unexpended Appropriations

1006 To record appropriations not subject to apportionment and receipt of warrant.

Transaction Origin: Original SGL TC1080

Budgetary Accounts

Debit 4119 Other Appropriations Realized

Credit 4620 Other Funds Available for Commitment/Obligation

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

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1008 To record warrant received for previously enacted appropriation and liquidating appropriations receivable.

Comment: TCXXXX should be the same amount as entries for appropriation.

Transaction Origin: Original SGL TC1010

Budgetary Accounts

None

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 1921 Receivable from Appropriations

1010 To record reappropriation of unexpired funds in the losing fund.

Comments: TCXXXX for gaining fund

Transaction Origin: Reappropriation of Unexpired Funds

Budgetary Accounts

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4450 Unapportioned Authority - Available

Credit 4170 Transfers - Current - Year Authority

Credit 4190 Transfers - Prior - Year Authority

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

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1012 To record reappropriation of unexpired funds in the gaining fund.
Comments: TCXXXX for losing fund.

Transaction Origin: Reappropriation of Unexpired Funds

Budgetary Accounts

Debit 4170 Transfers - Current - Year Authority

Debit 4190 Transfers - Prior - Year Authority

Credit 4450 Unapportioned Authority - Available

Debit 4150 Reappropriations

Credit 4396 Authority Permanently not Available Pursuant to Public Law

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

1014 To record reappropriation of expired authority to unexpired funds in the gaining fund.
Comments: TCXXXX for losing fund.

Transaction Origin: Reappropriation of Expired Funds

Budgetary Accounts

Debit 4150 Reappropriations

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

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1016 To record reappropriation of expired authority to unexpired fund in the losing fund.

Comments: TCXXXX for gaining fund.

Transaction Origin: Reappropriation of Expired Funds

Budgetary Accounts

Debit 4650 Allotments - Expired Authority

Credit 4396 Authority Permanently not Available Pursuant to Public Law

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

1018 To record authority temporarily unavailable pursuant to P.L.

Comments: Reverse if authority becomes available.

Transaction Origin: Original SGL TC1025

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4395 Authority Unavailable Pursuant to Public Law - Temporary

Proprietary Accounts

None

1020 To record authority made unavailable pursuant to P.L. and to withdraw funds.

Transaction Origin: Original SGL TC1025

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4396 Authority Permanently not Available Pursuant to Public Law

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

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**DO NOT USE THIS DOCUMENT TO PROGRAM YOUR
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1022 To record Indefinite or Definite borrowing authority.
Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4141 Current-Year Borrowing Authority Realized - Definite
Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

1022 To record realization of Indefinite or Definite borrowing authority previously estimated.
Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4141 Current-Year Borrowing Authority Realized - Definite
Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4042 Estimated Borrowing Authority - Indefinite

Proprietary Accounts

None

1024 To record the drawing of cash to fund Borrowing Authority.
Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4148 Resources Realized from Borrowing Authority
Credit 4145 Borrowing Authority Converted to Cash

Proprietary Accounts

Debit 1010 Fund Balance with Treasury
Credit 2510 Principal Payable to Treasury

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1026 To record reductions to borrowing authority which were anticipated.
Comments: TCXXXX for anticipated reductions to borrowing authority.
Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4044 Anticipated Reductions to Borrowing Authority

Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Accounts

None

1028 To record reductions to borrowing authority which were not anticipated.
Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Accounts

None

1030 To record enactment of public law for Contract Authority to be liquidated by warrant.
Comments: Also liquidate contract authority TC1042.
Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4131 Current-Year Contract Authority Realized - Definite

Debit 4132 Current-Year Contract Authority Realized - Indefinite

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

Debit 1921 Receivable from Appropriations

Credit 3100 Unexpended Appropriations

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1032 To record enactment of public law for Contract Authority to be liquidated by warrant that was previously anticipated.

Comments: TCXXX for anticipation.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4132 Current-Year Contract Authority Realized - Indefinite

Credit 4032 Anticipated Contract Authority

Proprietary Accounts

Debit 1921 Receivable from Appropriations

Credit 3100 Unexpended Appropriations

1034 To record the warrant liquidating contract authority.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4138 Resources Realized from Contract Authority

Credit 4135 Contract Authority Converted to Cash

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 1921 Receivable from Appropriations

1036 To record actual reductions to contract authority which were anticipated.

Comments: If not anticipated refer to TCXXXX.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4034 Anticipated Adjustments to Contract Authority

Credit 4133 Actual Adjustments to Contract Authority

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1921 Receivable from Appropriations

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**DO NOT USE THIS DOCUMENT TO PROGRAM YOUR
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1038 To record actual reductions to contract authority which were not anticipated.

Comments: To increase, reverse entry.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4133 Actual Adjustments to Contract Authority

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1921 Receivable from Appropriations

1040 To record amounts specifically withheld from apportionment by the Office of
Management and Budget.

Transaction Origin: Original SGL TC1065

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Accounts

None

1042 To record the action releasing the deferred authority.

Transaction Origin: Original SGL TC1065

Budgetary Accounts

Debit 4430 Unapportioned Authority - OMB Deferral

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

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ANTICIPATED AUTHORITY

1302 To record the anticipated allocation transfer out by parent account.
Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4510 Apportionments

Credit 4165 Anticipated Allocation Transfers

Proprietary Accounts

None

1304 To record the anticipated allocation transfer in by receiving account.
Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4165 Anticipated Allocation Transfers

Credit 4510 Apportionments

Proprietary Accounts

None

1306 To record the actual transfer out by parent account of authority and funds based on
approved allocation transfer.
Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4165 Anticipated Allocation Transfers

Credit 4175 Allocation Transfers

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

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1308 To record the actual transfer in by receiving account of authority and funds based on approved allocation transfer.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4175 Allocation Transfers

Credit 4165 Anticipated Allocation Transfers

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

1310 To record the actual transfer out by the parent account of authority based on anticipated allocation transfer. Also record the liability for funds to be transferred out later.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4165 Anticipated Allocation Transfers

Credit 4175 Allocation Transfers

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 2150 Liability for Allocation Transfers

1312 To record the actual transfer out by the parent account of authority based on anticipated allocation transfer. Also record the liability for funds to be transferred out later.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4510 Apportionments

Credit 4175 Allocation Transfers

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 2150 Liability for Allocation Transfers

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ACCOUNTING SYSTEM.**

- 1314 To record the actual transfer in by the receiving account of authority based on anticipated Allocation Transfer. Also record receivable for funds to be transferred later.
Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4175 Allocation Transfers

Credit 4165 Anticipated Allocation Transfers

Proprietary Accounts

Debit 1330 Receivable for Allocation Transfers

Credit 3100 Unexpended Appropriations

- 1316 To record the actual transfer in by the receiving account of authority based on Allocation Transfer. Also record receivable for funds to be transferred later.
Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4175 Allocation Transfers

Credit 4510 Apportionments

Proprietary Accounts

Debit 1330 Receivable for Allocation Transfers

Credit 3100 Unexpended Appropriations

- 1318 To record funds transferred out by the parent account which liquidates the liability for allocation transfers.

Transaction Origin: Allocation Transfers

Parent Agency

Budgetary Accounts

None

Proprietary Accounts

Debit 2150 Liability for Allocation Transfers

Credit 1010 Fund Balance with Treasury

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1320 To record funds transferred in by the receiving account which liquidates the receivable for allocation transfers.

Comments: Previously established in TC1310.

Transaction Origin: Allocation Transfers

Budgetary Accounts

None

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 1330 Receivable for Allocation Transfers

1322 To record in the receiving account the return to the parent agency of unobligated expired authority and funds from allocation transfer.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4650 Allotments - Expired Authority

Credit 4201 Total Actual Resources - Collected

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

1324 To record in the parent account the receipt of unobligated expired authority and funds from allocation transfer.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4201 Total Actual Resources - Collected

Credit 4650 Allotments - Expired Authority

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

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1326 To record in the receiving account the return to parent agency of unobligated unexpired authority and funds from allocation transfer. For current year use SGL account 4175 and for subsequent years use SGL account 4201.

Comments: Reverse for Parent Agency.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4510 Apportionments

Credit 4201 Total Actual Resources - Collected

Credit 4175 Allocation Transfers

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

1328 To record in parent account the receipt of unobligated unexpired authority and funds from allocation transfer.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4175 Allocation Transfers

Debit 4201 Total Actual Resources - Collected

Credit 4510 Apportionments

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

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1330 To record transfer out by the receiving account of unobligated expired authority for allocation transfer. Also reduce related receivable from funds not transferred.
Comments: For Parent Appropriation Agency use TC 1320 and TC1308 for cash transfer method.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4650 Allotments - Expired Authority

Credit 4201 Total Actual Resources - Collected

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1330 Receivable for Allocation Transfers

1332 To record in the parent account the transfer in of unobligated expired authority from allocation transfer. Also reduce related liability from funds not transferred.

Comments: For Transfer Agency use TC1318 and TC1308 for cash transfer method.

Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4201 Total Actual Resources - Collected

Credit 4650 Allotments - Expired Authority

Proprietary Accounts

Debit 2150 Liability for Allocation Transfers

Credit 3100 Unexpended Appropriations

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- 1334 To record transfer out by the receiving account of unobligated unexpired authority for allocation transfer. Also reduce related receivable from funds not transferred
Comments: For Parent Appropriation Agency see TC1324.
Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4510 Apportionments

Credit 4201 Total Actual Resources - Collected

Credit 4175 Allocation Transfers

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1330 Receivable for Allocation Transfers

- 1336 To record in the parent account the transfer in of unobligated unexpired authority from allocation transfer. Also reduce related liability from funds not transferred.
Comments: For Transferring Agency see TC1322.
Transaction Origin: Allocation Transfers

Budgetary Accounts

Debit 4175 Allocation Transfers

Debit 4201 Total Actual Resources - Collected

Credit 4510 Apportionments

Proprietary Accounts

Debit 2150 Liability for Allocation Transfers

Credit 3100 Unexpended Appropriations

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1338 To record in the receiving account the anticipated transfers in current year or prior year appropriations.

Comments: For transfer out, reverse entry.

Transaction Origin: Current SGL TC1008

Budgetary Accounts

Debit 4160 Anticipated Transfers - Current - Year Authority

Debit 4180 Anticipated Transfers - Prior - Year Authority

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

1340 To record in the receiving account the transfer in of current year or prior year appropriations which were anticipated.

Comments: Reverse for transfer account.

Transaction Origin: Appropriation Transfers

Budgetary Accounts

Debit 4170 Transfers - Current - Year Authority

Debit 4190 Transfers - Prior - Year Authority

Credit 4180 Anticipated Transfers - Prior - Year Authority

Credit 4160 Anticipated Transfers - Current - Year Authority

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

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1342 To record in the receiving account the actual transfer in of current year or prior year appropriations which were not anticipated.

Comments: Reverse entry for transfer account.

Transaction Origin: Appropriation Transfers

Budgetary Accounts

Debit 4170 Transfers - Current - Year Authority

Debit 4190 Transfers - Prior - Year Authority

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 3100 Unexpended Appropriations

1344 To record budget authority rescinded by legislative action.

Comments: Credit SGL account 2990 if fund withdrawal does not occur simultaneously.

Transaction Origin: SGL guidance on Rescissions

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4392 Rescissions - Current - Year

Credit 4393 Rescissions - Prior - Year

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

Credit 2990 Other Liabilities

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1346 To record unobligated balances withheld from availability pending congressional action or presidential rescission proposal.

Transaction Origin: Original SGL TC1075

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4420 Unapportioned Authority - Pending Rescissions

Proprietary Accounts

None

1348 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

Comment: Credit SGL account 2990 if fund withdrawal occurs at a later date.

Transaction Origin: Original SGL TC1160

Budgetary Accounts

Debit 4420 Unapportioned Authority - Pending Rescission

Credit 4392 Rescissions - Current - Year

Credit 4393 Rescissions - Prior - Year

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

Credit 2990 Other Liabilities

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1350 To record in the transferring account the actual transfer out of current year or prior year authority with unpaid undelivered orders.

Comments: Reverse for receiving entity.

Transaction Origin: SGL guidance on Transfer of Authority for Undelivered Orders

Budgetary Accounts

Debit 4831 Undelivered Orders, Transferred - Unpaid

Credit 4195. Transfers of Resources with Obligations

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance with Treasury

1352 To record in the transferring account the actual transfer out of authority, current-year or prior-year, with paid undelivered orders.

Comments: Reverse for receiving entity.

Transaction Origin: SGL guidance on Transfer of Authority for Undelivered Orders

Budgetary Accounts

Debit 4832 Undelivered Orders, Transferred - Paid

Credit 4195 Transfers of Resources with Obligations

Proprietary Accounts

Debit 3100 Unexpended Appropriations

Credit 1410 Advances to Others

Credit 1450 Prepayments

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1354 To record estimated recoveries of prior year obligations.

Comments: See TCXXXX and TCXXXX for realization of authority.

Transaction Origin: Original SGL TC1007

Budgetary Accounts

Debit 4310 Anticipated Recoveries of Prior - Year Obligations

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

1356 To record anticipated reimbursements.

Comments: See TC1504 - Anticipated reimbursements are not available for allotment until realized, order received.

Transaction Origin: Original SGL TC1030

Budgetary Accounts

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

1358 To record anticipated appropriations.

Transaction Origin: Original SGL TC1040

Budgetary Accounts

Debit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

Debit 1921 Receivable from Appropriations

Credit 3100 Unexpended Appropriations

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1360 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4042 Estimated Borrowing Authority - Indefinite

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

1362 To record anticipated reductions to borrowing authority.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Accounts

None

1364 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4032 Anticipated Contract Authority

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

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1366 To record anticipated adjustments/reductions to contract authority.

Comments: To increase, reverse entry.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4034 Anticipated Adjustments to Contract Authority

1368 To record anticipated appropriation for trust fund expenditure transfer.

Transaction Origin: Appropriated Trust Fund Expenditures Transfer

Budgetary Accounts

Debit 4215 Anticipated Trust Fund Expenditure Transfers

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

1370 To record the receivable for a trust fund expenditure transfer.

Comments: TC1356 for anticipation and TC1360 for collection of receivable.

Transaction Origin: Appropriated Trust Fund Expenditures Transfer

Budgetary Accounts

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Credit 4215 Anticipated Trust Fund Expenditure Transfers

Proprietary Accounts

Debit 1310 Accounts Receivable

Credit 2320 Deferred Credits

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- 1372 To record the actual collection of the appropriation trust fund expenditure transfer.
Transaction Origin: Appropriated Trust Fund Expenditures Transfer

Budgetary Accounts

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Accounts

1010 Fund Balance with Treasury

1310 Accounts Receivable

- 1374 To record anticipated collections other than refunds.
Comments: Estimates from non-federal collections are not available until collected.
Transaction Origin: Credit Reform Case

Budgetary Accounts

Debit 4060 Anticipated Collections from Non-Federal Sources

Debit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority - Available

Proprietary Accounts

None

- 1376 To record anticipated non-expenditure payments to Treasury.

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4047 Anticipated Payments to Treasury

Proprietary Accounts

None

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1378 To record in the performing agency a reimbursable agreement with an advance.
Transaction Origin: Reimbursable Guide

Budgetary Accounts

Debit 4222 Unfilled Customer Orders With Advance

Credit 4210 Anticipated Reimbursements and Other Income

Debit 4590 Apportionments - Unavailable

Credit 4610 Allotments - Realized Resources

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 2310 Advances from Others

1380 To record in the performing agency a reimbursable agreement without an advance.
Transaction Origin: Reimbursable Guide

Budgetary Accounts

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

Debit 4590 Apportionments - Unavailable

Credit 4610 Allotments - Realized Resources

Proprietary Accounts

None

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1382 To record in the performing agency an advance received after a reimbursable agreement was established.

Transaction Origin: Reimbursable Guide

Budgetary Accounts

Debit 4222 Unfilled Customer Orders With Advance

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 2310 Advances from Others

ALLOTMENT DISTRIBUTION

1502 To record budgetary authority apportioned by OMB and available for allotment.

Transaction Origin: Original SGL TC1075

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4510 Apportionments

Proprietary Accounts

None

1504 To record anticipated resources apportioned but not available for use until they are realized.

Comments: To record anticipated balances TC1350 and TC1368.

Transaction Origin: Budgetary Accounting Guide

Budgetary Accounts

Debit 4450 Unapportioned Authority - Available

Credit 4590 Apportionments - Unavailable

Proprietary Accounts

None

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1506 To record allotment of authority.
Transaction Origin: Original SGL TC1085

Budgetary Accounts
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Accounts
None

1508 To record the apportionment of previously unavailable authority.
Transaction Origin: BAG

Budgetary Accounts
Debit 4590 Apportionment - Unavailable
Credit 4610 Allotments - Realized Resources

Proprietary Accounts
None